

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**Single Audit Report  
(OMB Circular A-133)**

**For the Fiscal Year Ended June 30, 2015**

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SINGLE AUDIT REPORT  
(OMB CIRCULAR A-133)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Board of Supervisors  
County of San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of County of San Bernardino, California (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 14, 2015. Our report includes an emphasis of matter paragraph regarding the County’s adoption of Governmental Accounting Standards Board (GASB) Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*, and an emphasis of matter paragraph regarding a change in reporting entity due to the incorporation of the Housing Authority. Our report also includes a reference to other auditors who audited the financial statements of the San Bernardino County Flood Control District, the San Bernardino County Consolidated Fire Districts, the County’s Redevelopment Successor Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino as described in our report on the County’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency as identified as item 2015-001.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **County's Response to Findings**

The County's response to the findings identified in our audit is described in the County's separate corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Varrinik, Trine, Day & Co. LLP*

Rancho Cucamonga, California  
December 14, 2015



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133; AND THE SUPPLEMENTAL SCHEDULE OF OFFICE OF CALIFORNIA STATE DEPARTMENT OF AGING GRANTS**

To the Honorable Board of Supervisors  
County of San Bernardino, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of San Bernardino, California's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Housing Authority of the County of San Bernardino (Housing Authority), which received \$88,505,706 in federal awards which is not included in the schedule during the year ended June 30, 2015. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with OMB Circular A-133.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-002 through 2015-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs, as items 2015-002 through 2015-003, that we consider to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the County's separate corrective action plan. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Supplemental Schedule of Office of California State Department of Aging Grants**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's financial statements. We have issued our report thereon dated December 14, 2015, which contained unmodified opinions on those financial statements. Our report includes an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*, and an emphasis of matter paragraph regarding a change in reporting entity due to the incorporation of the Housing Authority. We did not audit the financial statements of the San Bernardino County Flood Control District, the San Bernardino County Consolidated Fire District, the County's Redevelopment Successor Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino for the year ended June 30, 2015. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the San Bernardino County Flood Control District, the San Bernardino County Consolidated Fire District, the County's Redevelopment Successor Agency Private-Purpose Trust Fund, and the Housing Authority of the County of San Bernardino are based on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. The Supplemental Schedule of Office of California State Department of Aging Grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and supplemental schedule of Office of California State Department of Aging Grants are fairly stated in all material respects in relation to the financial statements as a whole.

*Varrinck, Trine, Day & Co. LLP*

Rancho Cucamonga, California  
March 29, 2016

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. Department of Agriculture:</b>				
Pass-Through Programs:				
Child Nutrition Cluster:				
California Department of Education:				
School Breakfast Program	10.553	36-10363-6037469-01	\$ 195,420	\$ -
National School Lunch Program	10.555	36-10363-6037469-01	307,181	-
Total Child Nutrition Cluster			<u>502,601</u>	<u>-</u>
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
California Department of Social Services:				
Supplemental Nutrition Assistance Program Administration	10.561	1946001347-A7	45,859,350	-
California Department of Public Health:				
Supplemental Nutrition Assistance Program Education	10.561	13-20512	3,421,487	2,098,609
Total Supplemental Nutrition Assistance Program Cluster			<u>49,280,837</u>	<u>2,098,609</u>
California Department of Education:				
Child and Adult Care Food Program	10.558	22360	2,051,118	-
Child and Adult Care Food Program	10.558	36-10363-6037469-01	59,959	-
Total California Department of Education			<u>2,111,077</u>	<u>-</u>
California Department of Food and Agriculture:				
Pest Surveillance Canine Inspection Team	10.025	14-0174-SF	190,628	-
Pierce's Disease Control	10.025	14-0189-SF	27,513	-
Light Brown Apple Moth Detection Program	10.604	13-0432-SF	4,458	-
Total California Department of Food and Agriculture			<u>222,599</u>	<u>-</u>
California Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	11-10489/14-10276	11,151,054	-
Schools and Roads Cluster				
State Controller:				
Schools and Roads - Grants to States	10.665	99003012	201,895	-
<b>Total Pass-Through Programs</b>			<u>63,470,063</u>	<u>2,098,609</u>
<b>Total U.S. Department of Agriculture</b>			<u>63,470,063</u>	<u>2,098,609</u>

N/A - No identifying number was assigned by pass-through entity.

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. Department of Housing and Urban Development:</b>				
Pass-Through Programs:				
Community Development Block Grant (CDBG):				
Pass-Through Programs:				
City of Chino Hills:				
Adult Literacy -Chino Hills	14.218	0711008883190	10,000	-
City of Hesperia:				
Adult Literacy Program-Hesperia	14.218	B-11-MC-06-0578	10,000	-
City of Rialto:				
Adult Literacy Program - Rialto	14.218	B-10-MC-06-0571	5,000	-
Town of Apple Valley:				
Library Literacy Day - Apple Valley	14.218	B-10-MC-06-0588	4,588	-
Direct Programs:				
Community Development Block Grant	14.218		8,252,053	3,715,791
Neighborhood Stabilization Program Grant (NSP1)	14.218		2,896,900	1,847,905
Total Community Development Block Grant			11,178,541	5,563,696
Emergency Solutions Grant Program	14.231		544,194	482,327
HOME Investment Partnerships Program	14.239		2,109,099	1,623,015
Continuum of Care Program - Homeless Management Information System (HMIS) - FY 13/14	14.267		16,564	-
Continuum of Care Program - Homeless Management Information System (HMIS)	14.267		274,289	-
<b>Total Direct Programs</b>			14,093,099	7,669,038
<b>Total U.S. Department of Housing and Urban Development</b>			14,122,687	7,669,038
<b>U.S. Department of the Interior:</b>				
Pass -Through Programs:				
State Controller's Office:				
Taylor Grazing Act	15.227	N/A	3,390	-
Direct Programs:				
Cultural Natural Resource Preservative	15.AAV		13,949	-
<b>Total U.S. Department of the Interior</b>			17,339	-
<b>U.S. Department of Justice:</b>				
Pass-Through Programs:				
Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 632-13	112,864	-
California Governor's Office of Emergency Services:				
Victim Witness Assistance Program	16.575	071-00000	596,295	-
Underserved Victim Advocacy and Outreach Program	16.575	071-00000	123,906	-
Human Trafficking Advocacy Program	16.575	071-00000	53,518	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ14 08 0360	13,725	-
Total California Emergency Management Agency			787,444	-
State of California - Corrections Standards Authority:				
Juvenile Accountability Block Grant	16.523	CSA 137-12	72,325	-
<b>Total Pass-Through Programs</b>			972,633	-

N/A - No identifying number was assigned by pass-through entity.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SAN BERNARDINO, CALIFORNIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. Department of Justice: (Continued)</b>				
Direct Programs:				
Bureau of Justice Assistance:				
2011 Edward Byrne Memorial Justice Assistance Grant	16.738		804	-
2012 Edward Byrne Memorial Justice Assistance Grant	16.738		12,694	-
2013 Edward Byrne Memorial Justice Assistance Grant	16.738		57,057	-
2014 Edward Byrne Memorial Justice Assistance Grant	16.738		599,917	544,881
Southwest Border Prosecution Initiative	16.755		455,117	-
Second Chance Act Reentry Initiative	16.812		205,838	23,319
Total Bureau of Justice Assistance			1,331,427	568,200
U.S. National Institute of Justice:				
Forensic DNA Backlog Reduction - 2012	16.741		47,099	-
Forensic DNA Backlog Reduction - 2013	16.741		387,336	-
Total U.S. National Institute of Justice			434,435	-
Drug Enforcement Administration:				
2014 Domestic Cannabis Eradication/Suppression Program	16.2014-41		124,119	-
2015 Domestic Cannabis Eradication/Suppression Program	16.2015-09		70,539	-
DEA-Riverside Task Force (RTF) Agreement FY 13-14	16.SCSHR 13-728		4,421	-
DEA-Riverside Task Force (RTF) Agreement FY 14-15	16.SCSHR 14-756		42,972	-
Total Drug Enforcement Administration			242,051	-
Department of Justice:				
Equitable Sharing Program - Narcotics	16.922		6,550,823	-
Equitable Sharing Program - IRNET	16.922		3,994,469	-
Total Department of Justice			10,545,292	-
Federal Bureau of Investigation:				
San Bernardino Gang Team (GIT) Safe Streets Task Force	16.281D-LA-223769		94,665	-
Total Federal Bureau of Investigation			94,665	-
<b>Total Direct Programs</b>			12,647,870	568,200
<b>Total U.S. Department of Justice</b>			13,620,503	568,200
<b>U.S. Department of Labor:</b>				
Pass-Through Programs:				
California Employment Development Department:				
Workforce Investment Act - National Emergency Grant	17.277	07154900	85,156	-
Workforce Investment Act Cluster:				
California Employment Development Department:				
Workforce Investment Act - Adult	17.258	07154900	5,963,051	-
Workforce Investment Act - Youth	17.259	07154900	5,112,458	3,767,928
Workforce Investment Act - Dislocated Workers	17.278	07154900	5,165,985	-
Total Workforce Investment Act Cluster			16,241,494	3,767,928
California Department on Aging:				
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-1415-20A1	344,682	-
Total California Department of Aging			344,682	-
County of Riverside:				
Workforce Innovation Fund	17.283	09A0B	350,434	-
<b>Total Pass-Through Programs</b>			17,021,766	3,767,928
<b>Total U.S. Department of Labor</b>			17,021,766	3,767,928
<b>U.S. Department of Transportation:</b>				
Pass-Through Programs:				
California Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction Grant	20.205	85954	3,109,691	-
Safe Route to Schools	20.205	08-SBD-0-CR	90,047	-
Total Highway Planning and Construction Cluster			3,199,738	-
Total California Department of Transportation			3,199,738	-
Highway Safety Cluster:				
California Office of Traffic Safety:				
National Priority Safety Programs	20.616	071-00000	145,293	-
Total Highway Safety Cluster			145,293	-
Office of Traffic and Safety - High-Risk Drunk Driving Supervision Program	20.608	20.308	463,064	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT15107	370,516	-
Sobriety Checkpoint Grant Program FY14	20.608	SC14014,SC14073,SC14177, SC14440, SC14477, SC14478	91,196	-
<b>Total Pass-Through Programs</b>			4,269,807	-
<b>Total U.S. Department of Transportation</b>			4,269,807	-

N/A - No identifying number was assigned by pass-through entity.

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. Department of Health and Human Services:</b>				
Pass-Through Programs:				
Medicaid Cluster:				
California Department of Health Care Services:				
Medi-Cal Assistance Program (HSS)	93.778	MS 1809-17	58,168,381	-
Medi-Cal Assistance Program	93.778	4260-111-0001	4,431,487	-
Child Health And Disability Prevention Case Management	93.778	4260-111-0001	1,093,883	-
Early Periodic Screening, Diagnosis and Treatment	93.778	4260-111-0001	704,990	-
Program 3201 Family Support Services - HCPCFC	93.778	4260-111-0001	701,669	-
Ground Emergency Medical Transportation Program	93.778	GEMT-SPA-0924	875,243	-
Medi-Cal Assistance Program	93.778	N/A	4,492,582	4,430,498
California Department on Aging:				
Medi-Cal Assistance Program (Title XIX, MSSP)	93.778	MS-1415-17	571,499	146,436
California Department of Social Services:				
In-Home Support Services-Public Authority	93.778	N/A	2,895,405	-
Total Medicaid Cluster			73,935,139	4,576,934
Aging Cluster:				
California Department on Aging:				
Special Programs for the Aging - Chapter 3	93.041	AP-1415-20A1	19,165	-
Special Programs for the Aging - Chapter 2	93.042	AP-1415-20A1	35,116	-
Special Programs for the Aging - Title III, Part D	93.043	AP-1415-20A1	94,560	-
Special Programs for the Aging - Title III, Part B	93.044	AP-1415-20A1	1,438,046	328,343
Special Programs for the Aging - Title III, Parts C1 and C2	93.045	AP-1415-20A1	2,897,331	2,622,348
National Family Caregiver Support - Title III, Part E	93.052	AP-1415-20A1	564,877	303,718
Nutrition Services Incentive Program	93.053	AP-1415-20A1	538,331	538,331
Total Aging Cluster			5,587,426	3,792,740
Association of Food and Drug Officials:				
Food and Drug Administration Research	93.103	GT-1410-02118	1,904	-
Food and Drug Administration Research	93.103	G-SP-1402-00507	2,500	-
National Association of County and City Health Officials:				
Food and Drug Administration Research	93.103	5U50FD004334-04	7,436	-
Total Food and Drug Administration			11,840	-
California Department of Public Health:				
Immunization Cooperative Agreements	93.268	63-0317191	510,968	-
TANF Cluster:				
California Department of Social Services:				
Temporary Assistance for Needy Families	93.558	1946001347-A7	176,273,502	2,125,129
Total TANF Cluster			176,273,502	2,125,129
California Department of Health Care Services:				
Substance Abuse Prevention and Treatment Block Grant (SAPT)	93.959	N/A	11,388,655	7,715,937
California Department of Public Health:				
Public Health Emergency Preparedness - CDC Base and Laboratory	93.069	94-6001347	1,816,950	-
Hospital Preparedness Program (HPP)	93.074	14-10506/14-10505	488,110	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	12-10233	483,065	-
Project Grants for Tuberculosis Control	93.116	1U52PS004656-01	199,157	-
Childhood Lead Poisoning Prevention	93.197	14-10030	108,793	-
Hospital Preparedness Program (HPP)	93.074	EOP 13-63	188,495	-
HIV Care Formula Grant - Title II	93.917	13-20068	523,240	-
HIV Prevention Activities - Health Department Based	93.940	13-20249	530,580	-
Prevention Health Services - Sexually Transmitted Diseases Control	93.977	11-10055	100	-
Maternal and Child Health Services Block Grant (MCAH)	93.994	201436	204,460	-
Maternal and Child Health Services Block Grant (BIH)	93.994	201436	81,147	-
Total California Department of Public Health:			4,624,097	-

N/A - No identifying number was assigned by pass-through entity.

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. Department of Health and Human Services: (Continued)</b>				
California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	501,327	-
Strategic Prevention Framework State Incentive Grant	93.243	N/A	112,052	98,598
Children's Health Insurance Program	93.767	4260-111-0001	680,060	-
Mental Health Services Block Grant (SAMHSA)	93.958	N/A	3,630,807	971,481
Total California Department of Health Care Services			4,924,246	1,070,079
California Department of Social Services:				
Guardianship Assistance	93.090	1946001347-A7	3,732,981	-
Promoting Safe and Stable Families	93.556	1946001347-A7	2,052,586	2,052,586
Refugee and Entrant Assistance	93.566	1946001347-A7	57,472	-
Refugee and Entrant Assistance - Admin	93.566	1946001347-A7	190	-
Child Welfare Services - State Grants	93.645	1946001347-A7	1,630,961	-
Foster Care - Title IV - E - TAD	93.658	1946001347-A7	59,925,824	-
Foster Care - Title IV - E - PRB	93.658	TAD 006852425 DCS 136498818	1,677,412	-
Adoption Assistance	93.659	1946001347-A7	25,202,145	-
Adoption Assistance - Admin	93.659	1946001347-A7	2,973,703	-
Social Service Block Grant - Title XX	93.667	1946001347-A7	3,765,513	-
Social Service Block Grant	93.667	1946001347-A7	19,448,987	-
Chafee Foster Care Independence Program	93.674	1946001347-A7	886,803	646,475
Total California Department of Social Services			121,354,577	2,699,061
California Department of Child Support Services:				
Child Support Enforcement	93.563	1404CA4005	26,219,611	-
Child Care Development Fund Cluster:				
California Department of Education:				
Child Care and Development Block Grant	93.575	36-2236	165,992	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	36-2236	301,708	-
Total Child Care Development Fund Cluster			467,700	-
California Department on Aging:				
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1415-20	38,943	35,972
ACA Financial Alignment	93.626	FA-1316-20	64,834	61,719
Health Insurance Counseling and Advocacy Program (HICAP)	93.779	HI-1415-20	158,623	149,747
Total California Department of Aging			262,400	247,438
California Family Health Council:				
Family Planning Service - Title X	93.217	454-5320-71209-14/454-5320-71209-15	392,607	-
<b>Total Pass-Through Programs</b>			425,952,768	22,227,318
Direct Programs:				
Affordable Care Act (ACA) Grants for Capital Development in Health Care	93.526		2,462,997	-
Health Centers Cluster:				
Consolidated Health Centers	93.224		213,748	-
Affordable Care Act (ACA) Grants for New & Expanded Services under The Health Care Center	93.527		458,790	-
Total Health Centers Cluster			672,538	-
Head Start Program	93.600		42,902,190	3,676,453
Early Head Start Program - Child Care Partnership	93.600		173,422	-
Total Head Start			43,075,612	3,676,453
HIV Emergency Relief Formula Grant Title I	93.914		6,931,324	6,122,804
Grants to Provide Outpatient Services for HIV Disease - Part C	93.918		446,640	-
<b>Total Direct Programs</b>			53,589,111	9,799,257
<b>Total U.S. Department of Health and Human Services</b>			479,541,879	32,026,575
<b>U.S. Executive Office of the President:</b>				
Direct Programs:				
High Intensity Drug Trafficking Area (IRNET & RMTF) G14LA0001A	95.001		339,302	34,292
High Intensity Drug Trafficking Area (IRNET & RMTF) G15LA0001A	95.001		703,461	101,572
High Intensity Drug Trafficking Area (IRNET & RMTF) G13LA0001A	95.001		9,932	-
<b>Total U.S. Executive Office of the President</b>			1,052,695	135,864

N/A - No identifying number was assigned by pass-through entity.

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification/ Pass-Through Entity Identification Number	Federal Award Expenditures	Pass-Through Awards to Subrecipients
<b>U.S. Department of Homeland Security:</b>				
Pass-Through Programs:				
California Governor's Office of Emergency Services:				
Public Assistance Grants	97.036	071-00000	224,249	-
Public Assistance Grants	97.036	071-00000	2,304	-
Legislative Pre-Disaster Mitigation Competitive Grant	97.047	071-00000	527,132	527,132
FY 2011 State Homeland Security Grant Program	97.067	071-00000	74,194	2,531
FY 2012 State Homeland Security Grant Program	97.067	2012-SS-00123	23,779	15,700
FY 2013 State Homeland Security Grant Program	97.067	071-00000	1,440,775	674,102
FY 2014 State Homeland Security Grant Program	97.067	071-00000	686,169	-
Emergency Management Performance Grant FY13 (EMPG)	97.042	071-00000	196,408	42,956
Emergency Management Performance Grant FY14 (EMPG)	97.042	071-00000	564,131	246,740
Total California Governor's Office of Emergency Services			<u>3,739,141</u>	<u>1,509,161</u>
<b>Total Pass-Through Programs</b>			<u>3,739,141</u>	<u>1,509,161</u>
Direct Programs:				
Basic Boating Skills and Operations	97.012		16,500	-
<b>Total Direct Programs</b>			<u>16,500</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<u>3,755,641</u>	<u>1,509,161</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 596,872,380</u>	<u>\$ 47,775,375</u>

N/A - No identifying number was assigned by pass-through entity.

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

*NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

**A. General**

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2015, presents the activity of all federal financial assistance programs of the County of San Bernardino, California (the "County"). The County's reporting entity is defined in Note 1 to the County's basic financial statements. The expenditures of all federal financial assistance received, except as stated below, directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included on the SEFA.

The County's basic financial statements include the operations of the Housing Authority of the County of San Bernardino (Housing Authority), which received \$88,505,706 in federal awards which is not included in the schedule during the year ended June 30, 2015. Our audit did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with OMB Circular A-133.

**B. Basis of Accounting**

The accompanying SEFA is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

**C. Relationship to Basic Financial Statements**

Amounts reported in the accompanying SEFA agree, in all material respects, to amounts reported within the County's financial statements.

**D. Relationship to Federal Financial Reports**

Amounts reported in the accompanying SEFA agree, in all material respects, with the amounts reported in the related federal financial reports.

**E. Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the SEFA shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**F. Federal Catalog of Federal Domestic Assistance (CFDA) Numbers**

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**G. Medicaid Cluster**

Except for Medi-Cal administrative expenditures, Medi-Cal and Medicare program payments are excluded from the SEFA. These payments represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the SEFA or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities.

Medi-Cal administrative expenditures are included in the SEFA as they do not represent fees for services.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major federal programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>Yes</u>
Type of auditors' report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	<u>Yes</u>

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>10.557</u>	Special Supplemental Nutrition Program for Women, Infants & Children (WIC)
<u>10.561</u>	Supplemental Nutrition Assistance Program Cluster
<u>16.922</u>	Equitable Sharing Program
<u>17.258, 17.259, 17.278</u>	Workforce Investment Act Cluster
<u>93.558</u>	Temporary Assistance for Needy Families Cluster
<u>93.600</u>	Head Start

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 3,000,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**II. FINANCIAL STATEMENT FINDINGS**

The following findings represent significant deficiencies, and/or instances of non-compliance that are required to be reported in accordance with Government Auditing Standards.

**FINDING 2015-001**

**EMPLOYER PAYROLL TRANSMISSION REPORTS**

**Criteria:**

The employer is solely responsible for its financial statements and, therefore, is responsible for evaluating the information used to recognize and disclose pension amounts in its financial statements. Employer management must be able to support the underlying census data used by the plan actuary. Because the employer has access to the records substantiating the census data provided on active members, the employer should have processes and controls in place to determine that complete and accurate information is reported to the plan and the plan actuary regarding active members and that this underlying information is retained to support the measurement and valuation dates used by the plan and reported in the financial statements.

The plan typically acts as the record-keeper for census data. The plan prepares the census data file to provide to the actuary, which is based, in part, on information reported to the plan by the participating employer(s) on a periodic basis. The census data file is an accumulation of census data information reported by participating employer(s) to the plan over numerous years that is adjusted by the plan based on known events.

Census data is reported to the plan in numerous ways. It often begins with the enrollment of an employee, whether by the employer or directly by the employee, through an application process that communicates certain elements of census data—including name, Social Security number, date of birth, gender, date of hire, marital status, and position or job code.

Subsequent to enrollment, incremental changes to the census data are often reported to the plan through periodic employer (payroll) transmission reports that usually correspond with the periodic remittances of employee and employer contributions to the plan. The employer (payroll) transmission reports often include items such as pensionable wages, service credits (periods of time worked), employer contributions, and employee contributions for the period covered by the report. The plan uses the employer (payroll) transmission reports to update its records and the census data file for the current year. Similarly, other important status changes—such as position, marital status, and employment status—may be reported to the plan through a reporting mechanism other than the employer (payroll) transmission reports.

**Condition:**

*Significant Deficiency* – As a result of our audit procedures over the County’s net pension liability, remittances of employee and employer contributions to the plan and related census data, we noted the County did not maintain an archive of the employer (payroll) transmission reports submitted to the Retirement Plan (Plan) for fiscal year 2013-2014. Fiscal year 2013-2014 is the fiscal year that corresponds with the net pension liability measurement and valuation dates. Consequently, the County was required to obtain the transmission data file directly from the Plan which served as a substitute for the employer (payroll) transmission reports. Additionally, the transmission data files provided by the Plan were not reconciled to the County’s records by the County prior to audit. With the County’s assistance, we were able to use the transmission data files provided by the Plan to perform our substantive audit procedures which resulted in no reconciling differences.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**II. FINANCIAL STATEMENT FINDINGS**

**Context:**

During our audit, we requested the employer payroll transmission reports for fiscal year 2013-2014. Upon our request it was noted that the County could not provide the transmission reports requested since they did not retain the reports.

**Effect:**

The County was unable to provide the employer payroll transmission reports submitted to the Plan for fiscal year 2013-2014, which resulted in alternative procedures performed in order to test the accuracy and completeness of the pensionable data in the transmission data file maintained by the Plan. The transmission data files provided by the Plan were not reconciled to the County's records prior to audit. We used the transmission data files provided by the Plan to perform our substantive audit procedures which resulted in no reconciling differences.

**Cause:**

The County did not retain or archive the employer payroll transmission reports for FY 2013-2014 in accordance with their internal retention policy.

**Recommendation:**

We recommend that the County implement policies and procedures to ensure employer transmission reports submitted to the Plan are properly maintained. We also recommend that the County implement processes and controls to determine that complete and accurate information is reported to the Plan regarding active members on a periodic basis, but no less than quarterly. Suggested procedures can include agreeing aggregate employer/employee contributions and total number of active employees from the transmission files to the payroll registers and to the Plan's records.

**View of Responsible Officials and Planned Corrective Action:**

See separate corrective action plan.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS, CONTINUED**

The following findings represent significant deficiencies, and/or instances of non-compliance that are required to be reported by OMB Circular A-133.

**FINDING 2015-002**

**Program:** Equitable Sharing

**CFDA No.:** 16.922

**Federal Grantor:** U.S. Department of Justice

**Award Year:** FY 2014-15

**Compliance Requirement:** Procurement, Suspension, and Debarment

**Criteria:**

The *June 2015 Office of Budget and Management (OMB) Circular A-133 Compliance Supplement* states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension; Federal agency regulations in 2 CFR adopting the OMB guidance; the A-102 Common Rule (§\_\_\_\_.36); OMB Circular A-110 (2 CFR section 215.13); program legislation; Federal awarding agency regulations; and the terms and conditions of the award. *OMB Circular A-133 Compliance Supplement* states:

Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-federal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/portal/public/SAM/> (note: EPLS is no longer a separate system; however, the OMB guidance and agency implementing regulations still refer to it as EPLS), (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

**Condition:**

*Significant Deficiency, Instance of Non-Compliance:* As a result of the testwork performed, the County (Sheriff's Department) did not have procedures in place for verifying that vendors were not debarred, suspended or otherwise excluded, nor was there a clause or condition stated in the contract, prior to entering into covered transactions from July 1, 2014 through November 5, 2014.

**Questioned Costs:**

None noted. See context.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS, CONTINUED**

**Context:**

Due to the timing of the audit when this finding was corrected, this is a repeat finding from fiscal year 2013-2014 audit. For fiscal year 2014-2015, the County engaged in procurements with 9 vendors exceeding the \$25,000 threshold. At the time of our audit we tested procurements that were entered between July 1, 2014 through November 5, 2014, for this period the County did not implement new procedures and controls to ensure vendors are checked for suspension and debarment prior to entering into procurement transactions. However, of the 7 transactions selected for testing, we noted none of the vendors selected were identified as a suspended or debarred vendor on Sam.gov as of the date of our fieldwork.

Subsequent to November 5, 2014, the County implemented new policies and procedures to ensure that vendors are checked for suspension and debarment. We noted that one transaction exceeded the \$25,000 threshold between November 5, 2014 through June 30, 2015. We tested the one transaction and noted that the County had the proper documentation ensuring that the vendor was not suspended or debarred.

**Effect:**

As a result of the condition noted, there is an increased risk of non-compliance with procurement, suspension and debarment requirements.

**Cause:**

The County (Sheriff's Department) did not have procedures in place for verifying that vendors are not suspended, debarred or otherwise excluded prior to entering into covered transactions between July 1, 2014 through November 5, 2014.

**Recommendation:**

We recommended the County (Sheriff's Department) implement policies and procedures to verify all vendors who are providing services to federally funded programs in excess of \$25,000 to ensure that the entity is not suspended, debarred, or otherwise excluded. This verification should be checked on the System for Awards Management (SAM) website, and evidence of the verification should be maintained.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

COUNTY OF SAN BERNARDINO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS, CONTINUED

**FINDING 2015-003**

**Program:** Equitable Sharing  
**CFDA No.:** 16.922  
**Federal Grantor:** U.S. Department of Justice  
**Award Year:** FY 2014-15  
**Compliance Requirement:** Reporting

**Criteria:**

*The Guide to Equitable Sharing for State and Local Law Enforcement Agencies* states to ensure effective management, promote public confidence in the integrity of the Equitable Sharing Program, and protect the Asset Forfeiture Program against potential waste, fraud, and abuse, the Department of Justice has established for participating law enforcement agencies reporting requirements that include the annual submission of the Equitable Sharing Agreement and Certification form and, if applicable, an audit report. A state or local law enforcement agency must be in compliance with the reporting requirements set forth in the Guide to receive any distribution of money or property under the Equitable Sharing Program. An agency is considered to be in compliance once the Equitable Sharing Agreement and Certification form is submitted electronically and the signed Affidavit/Signature page is received within the required deadlines.

As a prerequisite to participating in the Department of Justice Equitable Sharing Program, a state or local law enforcement agency must annually submit to Asset Forfeiture and Money Laundering Section (AFMLS) a signed Equitable Sharing Agreement and Certification Form. The agreement must be signed by the head of the law enforcement agency and a designated official of the governing body. By signing the Affidavit, the signatories agree to be bound by the statutes and guidelines that regulate the equitable sharing program and certify that the law enforcement agency will comply with these guidelines and statutes.

State and local law enforcement agencies must submit this form within 60 days after the end of an agency's fiscal year, regardless of whether funds were received or maintained during the fiscal year. The report must be completed electronically and emailed to [aca.submit@usdoj.gov](mailto:aca.submit@usdoj.gov).

**Condition:**

*Significant Deficiency, Instance of Non-Compliance:* As a result of our procedures, we noted the County did not submit the Equitable Sharing Agreement and Certification Form within the 60 day requirement.

**Questioned Costs:**

None noted. See context.

**Context:**

The County submitted the Equitable Sharing Agreement and Certification Form on September 24, 2015, which was after the required submission date of August 29, 2015 (60 days after the County's fiscal year end).

**Effect:**

As a result of the condition noted, no equitable sharing funds or property was distributed within the timeframe of noncompliance.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS, CONTINUED**

**Cause:**

The County did not have adequate internal controls in place to ensure that the Equitable Sharing Agreement and Certification Form was submitted timely.

**Recommendation:**

It is recommended that the County develop a tracking mechanism to ensure that the form is submitted timely.

**Views of Responsible Officials and Planned Corrective Actions:**

See separate corrective action plan.

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Summarized below is the current status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

**Federal Award Findings**

<b>Finding No.</b>	<b>Program Name</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status of Corrective Action</b>
2014-001	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	Eligibility	Implemented
2014-002	Equitable Sharing Program	16.922	Procurement Suspension and Debarment	Partially Implemented (See Finding 2015-002)

**COUNTY OF SAN BERNARDINO, CALIFORNIA**

**SUPPLEMENTAL SCHEDULE OF OFFICE OF CALIFORNIA  
STATE DEPARTMENT OF AGING GRANTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Federal Award Expenditures</u>	<u>State Expenditures</u>
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-1415-20A1	\$ 344,682	\$ -
Special Programs for the Aging - Chapter 3, Prevention of Elder Abuse	93.041	AP-1415-20A1	19,165	-
Special Programs for the Aging - Chapter 2, Long Term Care Ombudsman	93.042	AP-1415-20A1	35,116	-
Special Programs for the Aging - Title III, Part D, Disease Prevention	93.043	AP-1415-20A1	94,560	-
Special Programs for the Aging - Title III, Part B, Supportive Services	93.044	AP-1415-20A1	1,438,046	-
Special Programs for the Aging - Title III, Parts C1 and C2, Nutrition Services	93.045	AP-1415-20A1	2,897,331	339,773
National Family Caregiver Support - Title III, Part E	93.052	AP-1415-20A1	564,877	-
Nutrition Services Incentive Program	93.053	AP-1415-20A1	538,331	-
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1415-20	38,943	-
ACA Financial Alignment	93.626	FA-1316-20	64,834	-
Medi-Cal Assistance Program (Title XIX, MSSP)	93.778	MS-1415-17	571,499	571,499
Health Insurance Counseling and Advocacy Program (HICAP)	93.779	HI-1415-20	158,623	238,263
California State Special Nutrition Funds	N/A	AP-1415-20	-	140,192
Ombudsman Special Deposit Fund (SDF)	N/A	AP-1415-20	-	46,902
Ombudsman Skilled Nursing Facility Quality & Accountability Fund (SNFQAF)	N/A	AP-1415-20	-	79,274
	<b>Totals</b>		<u>\$ 6,766,007</u>	<u>\$ 1,415,903</u>